
HOUSE BILL No. 1144

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax exemptions. Grants a youth baseball and softball organization an additional period in which to file an application for a property tax exemption.

Effective: Upon passage.

Murphy

January 13, 2004, read first time and referred to Committee on Ways and Means.

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Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1144

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **The definitions**
2 **in IC 6-1.1-1 apply throughout this SECTION.**

3 (b) **As used in this SECTION, "taxpayer" means a nonprofit**
4 **corporation that is an owner of land and improvements:**

5 (1) **that were owned, occupied, and used by the taxpayer to**
6 **provide youths with the opportunity to play supervised and**
7 **organized baseball or softball, or both, against other youths**
8 **during the period preceding the assessment date in 2002 and**
9 **continuing through the date that this SECTION is effective;**

10 (2) **for which a property tax liability exceeding twenty**
11 **thousand dollars (\$20,000) was imposed for property taxes**
12 **first due and payable in 2003;**

13 (3) **that would have qualified for an exemption under**
14 **IC 6-1.1-10 from property taxes first due and payable in 2003**
15 **if the owner had complied with the filing requirements for the**
16 **exemption in a timely manner; and**

17 (4) **that have been granted an exemption under IC 6-1.1-10**
18 **from property taxes first due and payable in 2004.**



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1 (c) The land and improvements described in subsection (b) are
2 exempt under IC 6-1.1-10-16 from property taxes first due and
3 payable in 2003, notwithstanding that the taxpayer failed to make
4 a timely application for the exemption on or before May 15, 2002.

5 (d) The taxpayer may file a claim with the county auditor for a
6 refund for the amount paid toward property taxes on the land and
7 improvements described in subsection (b) that were billed to the
8 taxpayer for property taxes first due and payable in 2003. The
9 claim must be filed as set forth in IC 6-1.1-26-1. The claim must
10 present sufficient facts for the county auditor to determine whether
11 the claimant is a person that meets the qualifications described in
12 subsection (b) and the amount that should be refunded to the
13 taxpayer.

14 (e) Upon receiving a claim filed under this SECTION, the
15 county auditor shall determine whether the claim is correct. If the
16 county auditor determines that the claim is correct, the county
17 auditor shall submit the claim under IC 6-1.1-26-3 to the county
18 board of commissioners for review. The only grounds for
19 disallowing the claim under IC 6-1.1-26-4 are that the claimant is
20 not a person that meets the qualifications described in subsection
21 (b) or that the amount claimed is not the amount due to the
22 taxpayer. If the claim is allowed, the county auditor shall, without
23 an appropriation being required, issue a warrant to the claimant
24 payable from the county general fund for the amount due the
25 claimant under this SECTION. The amount of the refund must
26 equal the amount of the claim allowed. Notwithstanding
27 IC 6-1.1-26-5, no interest is payable on the refund.

28 (f) This SECTION expires December 31, 2006.

29 SECTION 2. An emergency is declared for this act.

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